

COLUMBIA POLICE DEPARTMENT

Policy Manual

710 CASH HANDLING, SECURITY AND MANAGEMENT

PURPOSE AND SCOPE

The proper handling and documentation of cash transactions and the maintenance of accurate records of cash transactions is important to protect the integrity of police operations and to ensure the public trust.

PETTY CASH FUNDS

Employees designated as fund managers and authorized to maintain and manage petty cash funds are the Financial Management Specialist, VNOC Unit supervisor and Criminal Investigative Division Lieutenant. All funds require the creation and maintenance of an accurate and current transaction ledger or file containing invoices, receipts and expense reports by the fund manager.

PETTYCASHTRANSACTIONS

The fund manager shall document all transactions on the ledger or other appropriate forms. The fund manager and each person participating in the transaction shall sign or otherwise validate the ledger, invoice or receipt attesting to the accuracy of the entry. Transactions should include the filing of an appropriate receipt or invoice.

PETTY CASH RECONCILIATION

The manager of a petty cash fund shall reconcile the fund no less than once every month. This reconciliation requires that the manager and at least one other person, selected by the fund manager, review the ledger, records, receipts and funds, verifying the accuracy of the accounting and submit a request for reimbursement as needed. Each participant of the audit shall sign or otherwise validate the ledger attesting to the accuracy of all documentation and fund accounting. A discrepancy in the audit requires documentation by those performing the audit and immediate reporting of the discrepancy to the Chief of Police.

Should fund management be transferred to any person, each transfer of this responsibility shall require completion of a separate petty cash audit by as required by city policy.

A separate audit by the Chief of Police or the City should be completed randomly no less than once each year on each petty cash fund.

ROUTINE CASH HANDLING

Members of the Department authorized to routinely handle cash as part of their assignment are property officers and the Vice Narcotics and Organized Crime supervisor. Routine cash handling shall be pursuant to their specific policies (see the Confidential Informants Policy and the Property and Evidence Policy).



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OTHER CASH HANDLING

Members of the Department who, within the course of their duties come into the possession of cash that is not their property or is outside their defined cash handling duties shall, as soon as reasonably practicable, verify the amount of cash, summon another employee to verify their accounting, and process the cash as safekeeping, evidence or found property. Cash in excess of \$1,000 requires immediate notification of a supervisor as well as special handling, verification and accounting by a supervisor. Each employee involved in this handling, verification or processing of cash shall complete an appropriate report or record entry.